



Cynthia Underwood (ACTING)
Commissioner

State of Alabama

Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

January 18, 2008

Cynthia Underwood
Assistant Commissioner

Lewis A. Easterly
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or consumption in Coosa County, Alabama

As authorized by Act No. 2000-462, on December 11, 2007, the Coosa County Commission adopted and approved a Resolution levying a sales and use tax effective February 1, 2008. The tax levied by this resolution is in lieu of the sales tax authorized by Act No. 85-554. The use tax rates are the same as the sales tax rates shown below:

Sales & Use Tax Rates:

General Rate	1%
Admissions to places of amusement and entertainment	1%
Retail selling price of food for human consumption	
sold through vending machines	1%
Net difference paid for machines, machinery, and equipment	
used in planting, cultivating, and harvesting farm products	1%
Machines, parts, and attachments for machines used in	
manufacturing tangible personal property	1%
Net difference paid for all automotive vehicles,	
truck trailers, semi-trailers, and house trailers	1%
Withdrawal fee for automotive vehicle dealers only.....	\$1.00

The Law requires that Coosa County sales and use taxes be collected, reported and remitted in the same manner as the state sales and use taxes. When you file and pay electronically, Coosa County sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 7019.

Please direct all questions regarding Coosa County sales and use taxes to this office.

Alabama Department of Revenue
Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490 or (866) 576-6531